

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joseph Brown
DOCKET NO.: 03-23766.001-R-1 & 03-23766.002-R-1
PARCEL NO.: 14-19-323-024 & 14-19-323-025

The parties of record before the Property Tax Appeal Board (PTAB) are Joseph Brown, the appellant, by attorney Joseph Kuser of the law firm of Storino, Ramello & Durkin, of Rosemont, and the Cook County Board of Review (board).

The subject property consists of three improvements on two lots: the first is a one-story 105-year-old, single-family residence of frame construction containing 1,113 square feet of living area. The subject improvement features one bath, a full basement, and air conditioning.

The second parcel contains two improvements: one is an 88-year-old, one-story, single-family of frame construction containing 890 square feet of living. The improvement features one bath and a basement. The second improvement on the second parcel is a 113-year-old, one-story, frame construction, single-family residence containing 792 square feet of living area. The improvement contains a full basement and one bath.

The appellant contends unequal treatment in the improvement assessments as the bases of the appeal. The subject is located in Lake View Township.

As to the improvement on the first parcel, the appellant submitted assessment data and descriptions on three properties located in the area of the subject property. The properties are one-story, single-family residences of frame or frame and masonry construction and range in age from 7 to 115 years and are located within several blocks of the subject and contain the following amenities: one or two full baths; a basement; two have air conditioning; and two have a garage. They range in size from

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessments of the properties as established by the Cook County Board of Review is warranted. The correct assessed valuation of the properties are:

<u>DOCKET NOS.</u>	<u>PARCEL NOS.</u>	<u>LAND</u>	<u>IMPRV.</u>	<u>TOTALS</u>
03-23766.001-R-1	14-19-323-024	\$4,771	\$31,482	\$36,253
03-23766.002-R-1	14-19-323-025	\$4,771	\$40,824	\$45,595

Subject only to the State multiplier as applicable.

PTAB/mmg

1,688 to 2,580 square feet and have improvement assessments ranging from \$17.06 to \$20.80 per square foot of living area. The subject improvement is assessed at \$28.28 per square foot of living area. On the basis of this analysis, the appellant requested an assessment for the subject improvement of \$19.68 per square foot living area.

As to the second parcel, the appellant submitted assessment data and descriptions on three properties located in the area of the subject property. The properties are one-story, single-family residences of frame construction and range in age from 87 to 105 years and are located within the same block of the subject and contain the following amenities: one or two full baths; a basement; and a garage. They range in size from 1,260 to 1,613 square feet and have improvement assessments ranging from \$24.32 to \$27.41 per square foot of living area. The subject improvements are assessed at a total combined improvement assessment of \$24.27 per square foot of living area. On the basis of this analysis, the appellant requested an assessment for the subject improvement of \$24.62 per square foot living area.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final improvement assessment for the first property of \$31,482, was disclosed. In addition, assessment data and descriptions on four properties were presented. These properties are frame construction, one-story, single-family residences and range in age from 100 to 125 years of age and are located within the same neighborhood as the subject and contain the following amenities: a full basement; two have a garage; and either one full bath or two full baths. The properties range in size from 1,071 to 1,107 square feet and have improvement assessments ranging from \$27.44 to \$31.56 per square foot of living area.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final improvement assessments for the second property of \$40,824, was disclosed. In addition, assessment data and descriptions on four properties were presented. These properties are frame construction, one-story, single-family residences and range in age from 95 to 115 years of age and are located within the same neighborhood as the subject and contain the following amenities: a full basement; three have a garage; and one full bath. The properties range in size from 920 to 945 square feet and have improvement assessments ranging from \$31.07 to \$37.47 per square foot of living area.

On the basis of this evidence, the board requested confirmation of the subject's assessment for both improvements.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Board further finds that a reduction in the assessment of the subject property is not warranted based on the evidence contained in the record.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. In this case, the appellant has not met its burden in either instance.

In this appeal, as to the first improvement there were a total of seven comparable properties submitted by the parties. The board's properties are most similar in construction, amenities, age and square footage of living area to the subject property and have improvement assessments ranging from \$27.44 to \$31.56 per square foot of living area. The subject improvement is assessed at \$28.28 per square foot of living area and is within the range of the most similar properties. Therefore, a reduction in the subject's improvement assessment is not warranted.

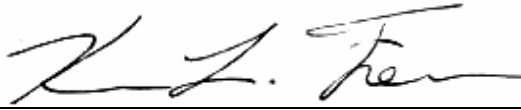
As to the second parcel's improvements there were a total of seven comparable properties submitted by the parties. The board's properties are most similar in construction, amenities, age and square footage of living area to the subject property and have improvement assessments ranging from \$31.07 to \$37.47 per square foot of living area. The subject improvements are assessed at \$24.27 per square foot of living area and are below the range of the most similar properties. Therefore, a reduction in the subject's improvement assessment is not warranted.

Therefore, based on a review of the evidence in the record, the Property Tax Appeal Board finds that the appellant has not supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject property is not warranted.


This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.